

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS AND)	
ELECTRIC COMPANY AND KENTUCKY)	
UTILITIES COMPANY REGARDING ENTRANCE)	CASE NO.
INTO REFINED COAL AGREEMENTS, FOR)	2015-00264
PROPOSED ACCOUNTING AND FUEL)	
ADJUSTMENT CLAUSE TREATMENT, AND FOR)	
DECLARATORY RULING)	

ORDER

On October 30, 2015, Louisville Gas and Electric Company and Kentucky Utilities Company (collectively, "LG&E/KU") filed a petition, pursuant to KRS 61.878(1) and 807 KAR 5:001, Section 13, requesting that the Commission grant confidential protection for a letter ruling from the Kentucky Department of Revenue ("Department of Revenue"). The information is more specifically described as a response by the Department of Revenue to a request filed by LG&E/KU that contains tax schedules, returns or reports required to be filed with the Department of Revenue. LG&E/KU did not specify the time frame for which they request the designated material be held confidential. LG&E/KU's letter to the Department of Revenue requesting a ruling is subject to a pending petition filed August 19, 2015, which requests that the ruling request be held confidential for an indefinite time period. For this reason, the Commission will treat the request for confidential treatment of the ruling to be for an indefinite time period, which is the same time period as the request for confidential treatment of the ruling request.

In support of their petition, LG&E/KU state that KRS 131.190(1) requires that information required to be filed with the Department of Revenue regarding tax schedules, returns or reports be treated in a confidential matter. Therefore, LG&E/KU request that the Commission protect this information from public disclosure.

Having carefully considered the petition and the materials at issue, the Commission finds that the designated materials are generally recognized as confidential or proprietary, and therefore meet the criteria for confidential treatment and are exempted from public disclosure pursuant to KRS 61.878(1)(c) and 807 KAR 5:001, Section 13.

IT IS THEREFORE ORDERED that:

1. LG&E/KU's motion for confidential protection for the designated material in a letter ruling from the Department of Revenue is granted.
2. The materials contained in the letter ruling from the Department of Revenue for which LG&E/KU requested confidential treatment shall not be placed in the public record or made available for public inspection for an indefinite period, or until further Orders of this Commission.
3. Use of the materials in question in any Commission proceeding shall be in compliance with 807 KAR 5:001, Section 13(9).
4. LG&E/KU shall inform the Commission if the materials in question become publicly available or no longer qualify for confidential treatment.
5. If a non-party to this proceeding requests to inspect materials granted confidential treatment by this Order and the period during which the materials have been granted confidential treatment has not run, then LG&E/KU shall have 20 days from

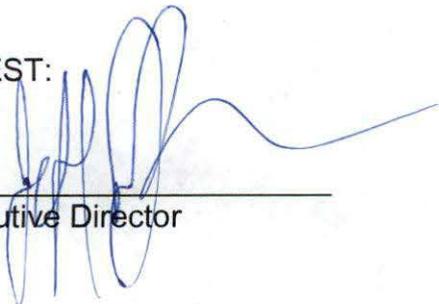
receipt of written notice of the request to demonstrate that the materials still fall within the exclusions from disclosure requirements established in KRS 61.878. If LG&E/KU are unable to make such demonstration, the requested materials shall be made available for inspection. Otherwise, the Commission shall deny the request for inspection.

6. The Commission shall not make the requested materials available for inspection for 20 days following an Order finding that the materials no longer qualify for confidential treatment in order to allow LG&E/KU to seek a remedy afforded by law.

By the Commission

ENTERED 
JAN 11 2016
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:



Executive Director

*Honorable Kurt J Boehm
Attorney at Law
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202

*Honorable Kendrick R Riggs
Attorney at Law
Stoll Keenon Ogden, PLLC
2000 PNC Plaza
500 W Jefferson Street
Louisville, KENTUCKY 40202-2828

*Jody Kyler Cohn
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202

*Honorable Allyson K Sturgeon
Senior Corporate Attorney
LG&E and KU Energy LLC
220 West Main Street
Louisville, KENTUCKY 40202

*Robert Conroy
LG&E and KU Energy LLC
220 West Main Street
Louisville, KENTUCKY 40202

*Honorable J. Wade Hendricks
Stoll Keenon Ogden, PLLC
2000 PNC Plaza
500 W Jefferson Street
Louisville, KENTUCKY 40202-2828

*Kentucky Utilities Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40232-2010

*Honorable Michael L Kurtz
Attorney at Law
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202

*Louisville Gas and Electric Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40232-2010